Vol. 1 Issue 4 Ad Valorem Tax Division August 2003



The Newsletter for Wyoming Property Tax Appraisers

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Ad Valorem Tax Division Newsletter

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CAMA Implementation Commences

TerraScan and the Ad Valorem Tax Division have officially started the process of implementing the new CAMA system. Over the next couple of months the project team will be involved in the research and development of the application that will ultimately be installed in every County Assessor's office.

The first step of this process has started with Albany County. The Assessor, Debbie Smith, graciously volunteered her County to be the first "beta" installation. This is a very difficult job considering all of the issues involved with legacy CAMA applications and the prospect of being the first to move into the new TerraScan environment. Regardless of the challenge, Debbie and her staff

have been very enthusiastic and supportive of the project and are presently working towards their October 2003 implementation date. Please note that Uinta County will start the implementation process immediately following the completion of Albany.



During the week of August 11, 2003, TerraScan traveled to both Cheyenne and Laramie to interview Valorem and the County Assessor's staff on various work practices and to evaluate Albany's current IT infrastructure. This interview process included a quite diverse group of appraisal and technology staff from the Department Department Revenue. Administration & Information and TerraScan who arrived in Albany County in mass.

Once in the County, the review team basically broke into four distinctive groups:

- 1. Wade Hall and Jim Felton spent the majority of their time with Debbie Smith answering administrative questions and discussing the overall scope of the project.
- **2.** Janet Ockinga from TerraScan spoke with several of the County's appraisers about CAMA related issues and gathered data for the new system.

- 3. Bill Sheldon from TerraScan spent the majority of his time with Albany's GIS team discussing functionality, implementation and standards.
- 4. Rob Sherwood and Brian Farr from Automated Systems (TerraScan's parent company) met with representatives from the State and County's IT staff and performed a walk through inspection on the courthouse's IT infrastructure.

The results from this review process have been both encouraging and productive. TerraScan has commented that certain aspects of the Albany County installation seem to be very straight forward while other items will tend to be "a bit more challenging." Despite any type of "challenges" the team may have encountered, TerraScan indicated that they didn't see anything that couldn't be readily accommodated.

Why is this review process important? Consider the size and scope of the CAMA system in We are building a mass general. appraisal computer system that will service every county in the State. This system is being implemented in individual counties who use very different IT solutions and who are spread out over a large geographical Also, Wyoming's wide area network has been described as being designed on Model T technology to support an Internet future. types of questions create a unique set of implementation issues for each County installation. Moreover, this is a very detailed project that requires a high level of cooperation between both county and state government. This is quite a feat in itself. However, now consider that once completed this project will be one of the few existing statewide CAMA systems in the United States!

week representatives This from the Ad Valorem Tax Division and several County Assessor offices will be attending TerraScan's national conference in users Lincoln, Nebraska. The very next week, TerraScan will be back in Cheyenne to do some additional research with Division and County staff. This will also include a more "hands-on" look at the base TerraScan software product.

This project is definitely turning out to be as challenging as anticipated. Again, we would like to extend the Department's thanks to Albany County for volunteering to be first in this important task!

David Chapman Local Assessed Manager Ad Valorem Tax Division

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The 2003 Wichita Public Utility Appraisal Conference

Ken Uhrich, State Assessed Manager, and Bob Cordingly, Principal Appraiser State Assessed Property, attended the 33rd Annual Wichita Program on the "Appraisal

Taxation of
Communications, Energy and
Transportation Properties". The
conference was co-sponsored by the
National Tax Association, Center for
Management Development, and the
W. Frank Barton School of Business,
Wichita State University. It was held
from July 27 through July 31, 2003.

The conference was attended by over 400 participants from City, County and State Governments, Airlines, Attorneys, Cable, Consultants, Electric's, Pipelines, Railroads, Telecommunications, Tribal Members and Academicians.

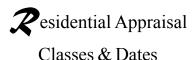
The program was divided into two segments: Basic or Principles Course and Advanced. The Principles Course covered the complete appraisal process for Unitary Properties. The Advanced Sessions covered topics Ethics Appraisal, such as: in Valuation, Bankruptcy Impacts on Studies, Depreciation Airline Economics, Changes in Telecommunications Technology, Advanced Income Approach Issues, Current Trends-Property Tax is Obsolete, Effects of SFAS 141 through 146 on Property Tax Valuations, State and Tribal Taxation Issues and Legal Updates.

Ken Uhrich taught "The Sales Comparison Approach/Stock and Debt Method" in the Basic Principles Course, and presented a paper in the Advanced Session on the "Declining Role of the Professional Appraiser in Property Taxation". Bob Cordingly attended the Advanced Sessions.

For information on next year's conference, please contact Ken Uhrich at (307) 777-5232, or email: kuhric@state.wy.us.

Ken Uhrich State Assessed Manager Ad Valorem Tax Division

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Ad Valorem will be conducting residential appraisal classes this fall. Participants will receive 16 hours of continuing



education for this class. Each two-day session will include both classroom and field time.

The Division will be sending out more information about the class sometime near the end of August. As it stands

right now, all the classes are full, and the locations are set. We are conducting the class in the following cities/towns:

Pinedale: September 30 – October 1

(County Library)

Cody: October 14 − 15

(County Courthouse)

Casper: October 21 - 22

(County Annex Building)

Gillette: October 23-24

(County Courthouse)

Torrington: October 28-29

(County Courthouse)

Thanks to everyone for their interest in the class. Jeff & I are looking forward to seeing you.

Jack Rehm Principal Appraiser Ad Valorem Tax Division

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Employee Spotlight

Can you believe we are already on our fourth issue of the Ad Val Advisor? How time flies when you are having fun. For August's issue, the center of attention will be on one of our State Assessed Appraisers – Jim Painter. Since Jim is a rather reserved fellow, many of you may not be aware of some of the finer details about him.

Jim Painter has worked for the Ad Valorem Tax Division as an Appraiser for nine years, and the last six years as a Principal Appraiser. According to Jim, his favorite aspect about the job is learning more about the companies and the industries as well as the analysis involved in working with financial information from the companies he works with. Before joining the Ad Valorem staff, Jim worked as a high school English

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teacher in Wheatland, where he was well respected, yet feared by some students. After deciding that teaching was not the best long-term career choice, Jim went back to school to get a second bachelor's degree in Accounting, and then worked for seven years as a CPA. Jim's next venture was working as the business manager for Frontier Days. His last stop before starting with Department of Revenue, was with the Department of Audit as the Public Funds Division Administrator.

Jim was born in Kimball, Nebraska before moving with his family to Rawlins when he was four years old. He remained in Rawlins until starting college where he earned a degree in English Education.

In his spare time, Jim enjoys the art of photography. He is quite talented and even has one of his photos hanging on his office wall. If you are in Cheyenne, you might stop by his office and ask him about it. In addition to photography, Jim takes pleasure in working on his home computer and is a self-proclaimed TV addict, although he mostly enjoys classic television programs and watching movies from his collection of DVD's.

Favorite Movie(s):

Hopscotch
The Man Who Knew Too Little

Favorite Food(s):

Alaskan King Crab Legs Mango-Berry Cheesecake

Sarah Sitterle GIS Coordinator Ad Valorem Tax Division

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Many of you, if not all of you, should have received your Marshall & Swift books. DOR ordered one

Residential Cost Handbook and one

Marshall Valuation
Service Book for
each Assessor.
These books are for
the current 2003year and the future
updates will be
mailed directly to you.

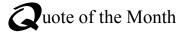


In January 2004, Marshall & Swift will be sending a new Residential Cost Handbook and a new Marshall Valuation Service Book to each Assessor. We recommend that you keep the previous year's books for historical reference. If you would like to order additional copies of these manuals for your office, contact Matt Stawicki at 1-800-451-2367 ext 5713.

The Exceptional Homes book by Marshall & Swift is no longer being published and the most recent version is from 2002. Marshall & Swift is planning on incorporating the information from this book into the Residential Cost Handbook. If you have any other question is regards to these manuals, please contact Jim Felton at (307) 777-5325, or email: jfelto@state.wy.us.

Jack Rehm Principal Appraiser Ad Valorem Tax Division

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"The trick is to stop thinking of it as 'your' money."

- Tax Auditor

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Sales Ratio Statistics

On the last page of this issue are a few statistics from the Ad Valorem 2003 sales ratio study. For informational purposes, we combined

all the individual county results for Residential Improved, Residential Vacant, and Commercial Improved to derive county averages in the following areas: Number of Sales, Total Sales Amount, Average Sales Price, Median, COD, and PRD. Since residential sales prices in Teton County significantly "skew" the combined sales data, we're also presenting sales statistics that exclude Teton.

Geir Solvang Appraiser Ad Valorem Tax Division

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Upcoming Courses

9/23/03 – 9/25/03 IAAO Course 151 Standards of Practice & Professional Ethics, Casper, WY

10/6/03 – 10/10/03 IAAO Course 400 Assessment Administration, Casper, WY

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2003 Overall Sales Ratio Statistics

	Number of	Total Sales	Average			
	Sales	Amount	Sales Price	Median	COD	PRD
Residential Improved						
County Averages	325.87	\$49,845,950	\$131,439	97.94	9.02	101.69
County Averages Excluding Teton		\$39,468,571	\$108,614			
Residential Vacant						
County Averages	76.96	\$5,868,697	\$60,883	99.09	13.5	103.51
County Averages Excluding Teton		\$3,174,150	\$35,447			
Commercial Improved						
County Averages	13.35	\$2,963,898	\$174,079	97.02	23.11	123.51